

States; Atlantic Coastal Fisheries Cooperative Management Act Provisions; American Lobster Fishery" (RIN0648-BD45) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-628. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; Airbus Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0924)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-629. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; Airbus Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0927)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-630. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; Airbus Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0925)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-631. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; Mitsubishi Heavy Industries, Ltd. Airplanes" ((RIN2120-AA64) (Docket No. FAA-2009-0108)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-632. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; The Boeing Company Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0580)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-633. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; Airbus Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0587)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-634. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; PILATUS Aircraft Ltd. Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0770)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-635. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Airworthiness Directives; Airbus Airplanes" ((RIN2120-AA64) (Docket No. FAA-2014-0692)) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-636. A communication from the Management and Program Analyst, Federal Aviation Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Standard Instrument Approach Procedures, and Take-off Minimums and Obstacle Departure Procedures; Miscellaneous Amendments (36); Amdt. No. 3623" ((RIN2120-AA65) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

EC-637. A communication from the Acting Director, Office of Sustainable Fisheries, Department of Commerce, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone Off Alaska; Pacific Cod by Catcher Vessels Using Hook-and-Line Gear in the Central Regulatory Area of the Gulf of Alaska" ((RIN0648-XD654) received in the Office of the President of the Senate on February 4, 2015; to the Committee on Commerce, Science, and Transportation.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. GRASSLEY, from the Committee on the Judiciary, without amendment:

S. 295. A bill to amend section 2259 of title 18, United States Code, and for other purposes.

S. 337. A bill to improve the Freedom of Information Act.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. UDALL (for himself and Mr. HEINRICH):

S. 410. A bill to strengthen Indian education, and for other purposes; to the Committee on Indian Affairs.

By Mr. BARRASSO (for himself, Ms. HEITKAMP, Mr. ENZI, and Mr. HOEVEN):

S. 411. A bill to authorize the approval of natural gas pipelines and establish deadlines and expedite permits for certain natural gas gathering lines on Federal land and Indian land; to the Committee on Energy and Natural Resources.

By Ms. MIKULSKI:

S. 412. A bill to amend the Elementary and Secondary Education Act of 1965 to encourage and support parent, family, and community involvement in schools, to provide needed integrated services and comprehensive supports to children for the ultimate goal of assisting students to stay in school, become successful learners, improve their academic achievement, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. REED (for himself and Mr. GRASSLEY):

S. 413. A bill to amend the Internal Revenue Code of 1986 to deny tax deductions for corporate regulatory violations; to the Committee on Finance.

By Mrs. FEINSTEIN (for herself and Mrs. BOXER):

S. 414. A bill to provide for conservation, enhanced recreation opportunities, and development of renewable energy in the California Desert Conservation Area, and for other purposes; to the Committee on Energy and Natural Resources.

By Mr. UDALL (for himself and Mr. HEINRICH):

S. 415. A bill to amend the Individuals with Disabilities Education Act in order to limit the penalties to a State that does not meet its maintenance of effort level of funding to a one-time penalty, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. UDALL:

S. 416. A bill to authorize the Secretary of Education to make grants to promote the education of expectant and parenting students; to the Committee on Health, Education, Labor, and Pensions.

By Mrs. KLOBUCHAR (for herself and Mrs. FISCHER):

S. 417. A bill to encourage spectrum licenses to make unused spectrum available for use by rural and smaller carriers in order to expand wireless coverage; to the Committee on Commerce, Science, and Transportation.

By Mr. UDALL:

S. 418. A bill to support and encourage the health and well-being of elementary school and secondary school students by enhancing school physical education and health education; to the Committee on Health, Education, Labor, and Pensions.

By Mr. UDALL (for himself and Mr. HEINRICH):

S. 419. A bill to assist coordination among science, technology, engineering, and mathematics efforts in the States, to strengthen the capacity of elementary schools, middle schools, and secondary schools to prepare students in science, technology, engineering, and mathematics, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. ALEXANDER (for himself, Mr. ENZI, Mr. MCCONNELL, Mr. BLUNT,

Mr. CORNYN, Mr. HATCH, Mr. ISAKSON, Ms. AYOTTE, Mr. BURR, Mr. SESSIONS, Mr. RISCH, Mr. PERDUE, Mr. COATS, Mr. SCOTT, Mr. ROBERTS, Mr. KIRK, Mr. BARRASSO, Mr. THUNE, Mr. RUBIO, Mr. BOOZMAN, Mr. CORKER, Mr. FLAKE, Mr. CASSIDY, Mr. HELLER, Mr. WICKER, Mr. SHELBY, Ms. COLLINS, Mr. PAUL, Mr. COTTON, Mrs. CAPITO, Mr. LANKFORD, Mr. VITTER, Mr. MCCAIN, Mr. HOEVEN, Mr. MORAN, Mr. JOHNSON, Mr. GRAHAM, Mr. INHOFE, Mr. GRASSLEY, Mr. COCHRAN, Mr. GARDNER, Mrs. ERNST, Mr. DAINES, Mrs. FISCHER, and Mr. CRUZ):

S.J. Res. 8. A joint resolution providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the National Labor Relations Board relating to representation case procedures; to the Committee on Health, Education, Labor, and Pensions.

By Mr. SHELBY:

S.J. Res. 9. A joint resolution proposing an amendment to the Constitution of the United States which requires (except during time of war and subject to suspension by Congress) that the total amount of money expended by the United States during any fiscal year not exceed the amount of certain revenue received by the United States during such fiscal year and not exceed 20 percent of the gross domestic product of the United States during the previous calendar year; to the Committee on the Judiciary.

ADDITIONAL COSPONSORS

S. 85

At the request of Mr. KING, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 85, a bill to amend the Higher Education Act of 1965 to establish a simplified income-driven repayment plan, and for other purposes.

S. 111

At the request of Mr. HELLER, the name of the Senator from Nevada (Mr. REID) was added as a cosponsor of S. 111, a bill to prohibit a Federal agency from establishing or implementing a policy that discourages or prohibits the selection of a resort or vacation destination as the location for a conference or event, and for other purposes.

S. 113

At the request of Mr. HELLER, the name of the Senator from Utah (Mr. HATCH) was added as a cosponsor of S. 113, a bill to ensure that Federal Register notices submitted to the Bureau of Land Management are reviewed in a timely manner.

S. 140

At the request of Mrs. FEINSTEIN, the name of the Senator from West Virginia (Mrs. CAPITO) was added as a cosponsor of S. 140, a bill to combat human trafficking.

S. 141

At the request of Mr. CORNYN, the name of the Senator from Iowa (Mrs. ERNST) was added as a cosponsor of S. 141, a bill to repeal the provisions of the Patient Protection and Affordable Care Act providing for the Independent Payment Advisory Board.

S. 149

At the request of Mr. HATCH, the name of the Senator from Arkansas (Mr. COTTON) was added as a cosponsor of S. 149, a bill to amend the Internal Revenue Code of 1986 to repeal the excise tax on medical devices.

S. 164

At the request of Mr. SCHATZ, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 164, a bill to increase the rates of pay under the General Schedule and other statutory pay systems and for prevailing rate employees by 3.8 percent, and for other purposes.

S. 166

At the request of Ms. KLOBUCHAR, the name of the Senator from West Virginia (Mrs. CAPITO) was added as a cosponsor of S. 166, a bill to stop exploitation through trafficking.

S. 178

At the request of Mr. CORNYN, the names of the Senator from New Hampshire (Ms. AYOTTE) and the Senator from West Virginia (Mrs. CAPITO) were added as cosponsors of S. 178, a bill to provide justice for the victims of trafficking.

S. 183

At the request of Mr. BARRASSO, the name of the Senator from Wisconsin (Mr. JOHNSON) was added as a cosponsor of S. 183, a bill to repeal the annual fee on health insurance providers enacted by the Patient Protection and Affordable Care Act.

S. 192

At the request of Mr. ALEXANDER, the name of the Senator from Hawaii (Mr. SCHATZ) was added as a cosponsor of S. 192, a bill to reauthorize the Older

Americans Act of 1965, and for other purposes.

S. 197

At the request of Ms. BALDWIN, the names of the Senator from Hawaii (Ms. HIRONO), the Senator from Oregon (Mr. WYDEN) and the Senator from Rhode Island (Mr. REED) were added as cosponsors of S. 197, a bill to amend the Elementary and Secondary Education Act of 1965 to award grants to States to improve delivery of high-quality assessments, and for other purposes.

S. 223

At the request of Mrs. BOXER, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 223, a bill to require the Secretary of Veterans Affairs to establish a pilot program on awarding grants for provision of furniture, household items, and other assistance to homeless veterans to facilitate their transition into permanent housing, and for other purposes.

S. 235

At the request of Mr. WYDEN, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from California (Mrs. FEINSTEIN) were added as cosponsors of S. 235, a bill to provide for wildfire suppression operations, and for other purposes.

S. 265

At the request of Mr. SCOTT, the name of the Senator from Louisiana (Mr. VITTER) was added as a cosponsor of S. 265, a bill to expand opportunity through greater choice in education, and for other purposes.

S. 269

At the request of Mr. KIRK, the names of the Senator from Nebraska (Mrs. FISCHER) and the Senator from Kansas (Mr. MORAN) were added as cosponsors of S. 269, a bill to expand sanctions imposed with respect to Iran and to impose additional sanctions with respect to Iran, and for other purposes.

S. 283

At the request of Mr. FLAKE, the name of the Senator from Iowa (Mrs. ERNST) was added as a cosponsor of S. 283, a bill to prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

S. 299

At the request of Mr. FLAKE, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 299, a bill to allow travel between the United States and Cuba.

S. 301

At the request of Mrs. FISCHER, the names of the Senator from Maryland (Ms. MIKULSKI), the Senator from Connecticut (Mr. MURPHY), the Senator from Alabama (Mr. SESSIONS) and the Senator from Rhode Island (Mr. WHITEHOUSE) were added as cosponsors of S. 301, a bill to require the Secretary of

the Treasury to mint coins in commemoration of the centennial of Boys Town, and for other purposes.

S. 309

At the request of Mr. TOOMEY, the name of the Senator from Iowa (Mrs. ERNST) was added as a cosponsor of S. 309, a bill to prohibit earmarks.

S. 316

At the request of Mr. KIRK, the name of the Senator from Kentucky (Mr. PAUL) was added as a cosponsor of S. 316, a bill to amend the charter school program under the Elementary and Secondary Education Act of 1965.

S. 327

At the request of Mr. MANCHIN, the names of the Senator from Vermont (Mr. SANDERS) and the Senator from Nevada (Mr. HELLER) were added as cosponsors of S. 327, a bill to provide for auditable financial statements for the Department of Defense, and for other purposes.

S. 335

At the request of Mr. GRASSLEY, the name of the Senator from South Carolina (Mr. SCOTT) was added as a cosponsor of S. 335, a bill to amend the Internal Revenue Code of 1986 to improve 529 plans.

S. 337

At the request of Mr. CORNYN, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 337, a bill to improve the Freedom of Information Act.

S. 352

At the request of Ms. AYOTTE, the name of the Senator from Tennessee (Mr. ALEXANDER) was added as a cosponsor of S. 352, a bill to amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate, and for other purposes.

S. 356

At the request of Mr. LEE, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 356, a bill to improve the provisions relating to the privacy of electronic communications.

S. 373

At the request of Mr. THUNE, the name of the Senator from Louisiana (Mr. VITTER) was added as a cosponsor of S. 373, a bill to provide for the establishment of nationally uniform and environmentally sound standards governing discharges incidental to the normal operation of a vessel.

S. 384

At the request of Mr. CRAPO, the name of the Senator from Wyoming (Mr. ENZI) was added as a cosponsor of S. 384, a bill to amend the Internal Revenue Code of 1986 to facilitate water leasing and water transfers to promote conservation and efficiency.

S. 386

At the request of Mr. THUNE, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from Maine (Ms. COLLINS) were added as cosponsors of S. 386, a bill to limit the

authority of States to tax certain income of employees for employment duties performed in other States.

S. 394

At the request of Mr. CASEY, the names of the Senator from North Carolina (Mr. BURR) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. 394, a bill to amend the Internal Revenue Code of 1986 to permanently extend the 15-year recovery period for qualified leasehold improvement property, qualified restaurant property, and qualified retail improvement property.

S. 402

At the request of Mr. FRANKEN, the name of the Senator from Massachusetts (Ms. WARREN) was added as a cosponsor of S. 402, a bill to establish a Science, Technology, Engineering, and Mathematics (STEM) Master Teacher Corps program.

S. 404

At the request of Mr. RUBIO, the name of the Senator from South Dakota (Mr. THUNE) was added as a cosponsor of S. 404, a bill to amend title 18, United States Code, to prohibit taking minors across State lines in circumvention of laws requiring the involvement of parents in abortion decisions.

S. RES. 40

At the request of Mrs. FEINSTEIN, the name of the Senator from Hawaii (Mr. SCHATZ) was added as a cosponsor of S. Res. 40, a resolution expressing the sense of the Senate regarding efforts by the United States and others to prevent Iran from developing a nuclear weapon.

S. RES. 69

At the request of Mr. INHOFE, the names of the Senator from Alabama (Mr. SESSIONS), the Senator from South Carolina (Mr. SCOTT) and the Senator from Missouri (Mr. BLUNT) were added as cosponsors of S. Res. 69, a resolution calling for the protection of religious minority rights and freedoms worldwide.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. REED (for himself and Mr. GRASSLEY):

S. 413. A bill to amend the Internal Revenue Code of 1986 to deny tax deductions for corporate regulatory violations; to the Committee on Finance.

Mr. REED. Mr. President, today I am reintroducing, along with Senator GRASSLEY, the Government Settlement Transparency and Reform Act. This bill aims to end the subsidization of illegal corporate behavior by taxpayers by closing a loophole that allows corporations to reap tax benefits from payments made to the government stemming from settling corporate misdeeds.

Corporations accused of illegal activity routinely settle legal disputes with the government out of court because it allows both the company and the gov-

ernment to avoid the time, expense, and uncertainty of going to trial. Under Federal law, money paid to settle corporate civil or criminal penalties is not deductible. But under the tax code, offending companies may often write off any portion of a settlement that is not paid directly to the government as a penalty or fine for violation of the law. Corporations exploit this provision by later characterizing settlement penalties as restitution and a tax-deductible business expense.

I think most would agree that, for example, a corporation should not come to an agreement with the government to pay \$500 million in criminal or civil fines and then when they file their taxes count those very fines as a business expense and take a tax windfall. Corporations that do this are effectively using taxpayer dollars to subsidize their illegal behavior. In 2005, the Government Accountability Office found that of the 34 companies and \$1 billion in settlements they examined, 20 companies took a tax deduction for some or all of the money it paid to the government. Those settlements were silent on whether that \$1 billion to the government counted as penalties or restitution. According to GAO, in two of those settlements, company representatives said they made a mistake in deducting civil penalty payments totaling \$1.9 million and said they would amend their tax returns.

To address these practices, the Reed-Grassley bill would amend 162(f) of the tax code and require the government and the settling party to reach pre-filing agreements on how the settlement payments should be treated for tax purposes. Our bill also clarifies the rules about what settlement payments are punitive and therefore non-deductible. Furthermore, it increases transparency by requiring the government to file a return at the time of settlement to accurately reflect the tax treatment of the amounts that will be paid by the offending party.

Last Congress it was estimated that over a ten-year budget window this legislation would raise \$218 million in revenue.

With this legislation we can close this tax loophole that flies in the face of sensible and fair tax policy. The tax code should not be used to subsidize illegal activity by corporations. Indeed, when a fine is levied, that fine should not be construed as a legitimate business expense. Instead, it should be paid in full, with no tax deduction taken.

I want to thank Senator GRASSLEY for working with me again on this legislation. He has long championed closing this loophole. I urge our colleagues to join us by cosponsoring this legislation and seeking its passage.

By Mrs. FEINSTEIN (for herself and Mrs. BOXER):

S. 414. A bill to provide for conservation, enhanced recreation opportunities, and development of renewable en-

ergy in the California Desert Conservation Area, and for other purposes; to the Committee on Energy and Natural Resources.

Mrs. FEINSTEIN. Mr. President, today I am introducing the California Desert Conservation and Recreation Act, a piece of legislation that serves as an update to the historic California Desert Protection Act of 1994.

This bill reflects our attempt to achieve consensus among the various uses of desert land and the many stakeholders involved. This bill is bipartisan and it charts a commonsense path forward for the California desert.

It protects additional desert land. It helps manage my State's natural resources. It balances competing interests. It includes provisions on recreation and renewable energy development.

Overall, it ensures that the California desert will remain what it is today: a true American treasure.

This bill has been a long time in the making.

Only three months after I was sworn in as Senator, in January 1993, I introduced the Desert Protection Act. I picked up where my predecessors left off, and President Clinton signed the bill into law in October 1994.

This law was the largest land conservation designation in the continental United States:

It protected or increased existing protection for 9.6 million acres of desert land.

It established the iconic national parks of Joshua Tree and Death Valley, as well as the Mojave National Preserve.

It helped save habitats for endangered species.

It continues to attract millions of tourists to southern California—a boon for the economy.

It has ensured that the beautiful landscapes will be enjoyed for generations.

I recently visited the desert to celebrate the 20-year anniversary of that legislation becoming law. I was once again reminded how stunning the special land is. Simply put, it is an icon of the American West.

I became even more convinced: now is the time to do even more.

This is why I am introducing new legislation—to build upon the legacy of 1994.

The bill I am introducing today has a simple goal: to help manage California's desert resources with a well-planned approach that balances conservation, recreation, energy production and other needs.

This bill is first and foremost a bipartisan bill. It brings so many groups together:

Environmental groups; State and local governments; the off-road community; cattle ranchers; mining interests; the Defense Department; energy companies; California's public utility companies; and many others.

To account for all the uses of the desert, this whole effort was based on